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Attorneys for Debtor

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IN RE

DEAN GORDON POTTER,

Debtor

Case No. C 07-04826 CW

UNICO SERVICES INC.,

Plaintiff and Counterdefendant,

v.

UNITED STATES OF AMERICA,

Defendant and Counterclaimant.

Case No.: C 08-00800 CW

CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE

I, Katie Ramos, declare:

I am employed in the City and County of San Francisco, State of California. I am over the age of eighteen and not a party to nor interested in the within action. My business address is 100 Pine Street, Suite 750, San Francisco, California 94111. On February 14, 2008, I served a true and correct copy of the within:

CERTIFICATION OF INTERESTED ENTITIES OR PERSONS [LOCAL RULE 3-16]

1 via U.S. Mail to the addressee as follows:

2 Thomas Moore, Esq.
3 Assistant United States Attorney
4 Chief, Tax Division
5 9th Floor Federal Building
6 450 Glden Gate Avenue, Box 36055
7 San Francisco, CA 94102

8 Thomas M. Rohall, Esq.
9 Special Assistant U.S. Attorney
10 4330 Watt Ave., Suite 470
11 Stop No. SA 2801
12 Sacramento, CA 95821-7012

13 G. Patrick Jennings, Esq.
14 Adair F. Boroughs, Esq.
15 Trial Attorney, Tax Division
16 U.S. Department of Justice
17 PO Box 683, Ben Franklin Station
18 Washington, D.C. 20044-0683

19 I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited
20 with the United States Postal Service on that same day with postage thereon fully prepaid at San Francisco, California in the ordinary course of
21 business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than
22 one day after date of deposit for mailing in affidavit.

23 I declare under penalty of perjury under the laws of the State of California that the
24 foregoing is true and correct.

25 Executed at San Francisco, California, this 14th day of February 2008.

26 /s/ Katie L. Ramos
27 Katie L. Ramos
28